

AMENDMENTS TO THE ABSTRACT:

Please amend the Abstract as follows:

The rotation angle detecting device includes ~~comprises~~ a target of a spur gear shape made rotatable together with a rotary member and having a plurality of teeth of magnetic members protruding at a substantially equal pitch in the circumferential direction of the axis of the rotary member,; and magnetic sensors arranged at positions to confront the teeth for outputting output signals according to the rotation of the rotary member. This device detects the angle of rotation of a rotary member with the output signals from the magnetic sensors. In the target of the spur gear shape, moreover, the two circumferential end portions of the crests of all the teeth are formed into angular portions.